## TITLE 872 INDIANA BOARD OF ACCOUNTANCY

## **Final Rule**

LSA Document #07-304(F)

## DIGEST

Adds <u>872 IAC 1-1-10.5</u> to establish the fee, requirements, and procedures for the accountant investigative fund established by House Enrolled Act 1312, P.L.190-2007. Effective 30 days after filing with the Publisher.

## 872 IAC 1-1-10.5

SECTION 1. 872 IAC 1-1-10.5 IS ADDED TO READ AS FOLLOWS:

872 IAC 1-1-10.5 Accountant investigative fund

Authority: <u>IC 25-2.1</u> Affected: <u>IC 25-2.1-8-4</u>

Sec. 10.5. (a) To provide funds for administering and enforcing the provisions of <u>IC 25-2.1</u>, including investigating and taking action against persons who violate <u>IC 25-2.1</u>, in addition to the fees required under section 10 of this rule, the board shall charge and collect the following fees:

- (1) Ten dollars (\$10) for the issuance of a certificate to practice as a certified public accountant.
- (2) For the triennial renewal of a certificate to practice as:
  - (A) an accounting practitioner: \$30 (B) a certified public accountant: \$30
  - (C) a public accountant: \$30
- (b) Fees collected under this section shall be deposited in the accountant investigative fund established under IC 25-2.1-8-4.

(Indiana Board of Accountancy; 872 IAC 1-1-10.5; filed Oct 30, 2008, 4:01 p.m.: 20081126-IR-872070304FRA)

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Small Business Regulatory Coordinator: Deborah Widemon, Indiana Professional Licensing Agency, Indiana Government Center-South, 402 West Washington Street, Room W072, Indianapolis, Indiana 46204, (317)

234-3050, dwidemon@pla.in.gov

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